

FORENSIC ACCOUNTANT, DISTRICT ATTORNEY

DEFINITION:

Under general direction, to identify and develop effective investigative and prosecution strategies for cases involving economic fraud or financial crimes; to examine accounting, business, and financial records of businesses, organizations, and/or individuals under criminal and/or civil investigation by the District Attorney; to provide expert witness testimony in court or other judicial proceedings; and to perform related work.

DISTINGUISHING CHARACTERISTICS:

This class is found only in the District Attorney's Economic Fraud & Environmental Protection Division.. Incumbents perform investigative audits of financial transactions, records, and other documents to identify and preserve evidence of fraud or other criminal activities. This class reports directly to the Deputy District Attorney for the Economic Fraud & Environmental Protection Division. This class is distinguished from other accountant and auditor classes by its active involvement in both civil and criminal investigations and by its direct support of prosecution efforts in financial crime cases.

EXAMPLES OF DUTIES:

Plans, organizes, directs, and conducts investigative audits of financial transactions, financial records, digital files, and other related documents; reviews and analyzes financial records of businesses, organizations, and/or individuals, through application of a variety of professionally accepted accounting methodologies, to identify evidence of economic fraud or criminal activity; reconstructs balance sheets, ledgers, income statements, bank reconciliation reports, and other financial records; traces the source of funds deposited and the disposition of checks disbursed; interviews victims, witnesses, suspects, and other related persons regarding financial transactions and records; assists in preparation and service of search warrants to seize financial records; prepares comprehensive, investigative reports documenting methods and findings; advises and consults investigators and attorneys on accounting matters related to fraud and financial crimes; testifies as an expert witness in Court and in other judicial proceedings; constructs flowcharts, diagrams, and appropriate schedules to use as evidence and trial exhibits; may assign, review, and evaluate the work of subordinate accounting staff or external accounting personnel.

MINIMUM QUALIFICATIONS:

Thorough Knowledge of:

- Generally Accepted Accounting Practices (GAAP).
- Accounting principles, standards, and procedures as they apply to the public and private sectors.
- Auditing principles, standards, and procedures.
- Business law and other relevant laws and rules regulating and influencing fiscal operations and financial transactions.
- Techniques used to analyze financial statements and tax returns for individuals, partnerships, and corporations.
- Cost accounting procedures and systems.
- Computer based accounting systems, such as Excel, Access, etc. necessary to evaluate financial records and document audit results.

General Knowledge of:

- Interviewing techniques .
- Principles and techniques of supervision.

Skills and Abilities to:

- Testify as an expert witness in Court.
- Apply accounting and auditing principles, standards, and procedures.
- Plan, organize, and conduct a variety of audits of financial transactions and records.
- Interpret and evaluate a variety of financial information, use sound judgment, and draw logical conclusions from data.
- Prepare clear, concise, and complete records.
- Communicate effectively, both orally and in writing.
- Establish and maintain cooperative working relationships with colleagues, staff members, representatives of other governmental agencies, and members of the public.
- Assign, review, and evaluate the work of contracted staff.
- Develop and prepare flowcharts, diagrams, and other materials for presentation of financial transaction information.
- Effectively explain complex accounting and financial concepts to laypersons.

EDUCATION/EXPERIENCE:

Education, training, and/or experience, which demonstrate possession of the knowledge and skills listed above. An example of such education/experience is: Possession of a bachelor's degree from an accredited college or university with a major in accounting or a closely related field, **AND** five (5) years of professional accounting experience, two (2) of which must have included the auditing of financial records of public and/or private organizations and preparing comprehensive audit reports, preferably in a legal or litigation environment. Professional designation as a Certified Fraud Examiner (CFE) and/or a Certified Internal Auditor (CIA) is highly desirable.

SPECIAL NOTES, LICENSES, OR REQUIREMENTS:**License:**

A valid California Class C driver's license, which must be maintained throughout employment in this class, is required at time of appointment or the ability to arrange necessary transportation for field travel.

Certification:

Current certification as a Certified Public Accountant (CPA) issued by the California Board of Accountancy. Certification must be maintained as a condition of employment as a Forensic Accountant, District Attorney.

Background Investigation:

Must have a reputation for honesty and trustworthiness with no felony convictions. Misdemeanor convictions may be disqualifying depending on number, severity, and recency. Applicants will be subject to a thorough background check.

Probationary Period:

Incumbents appointed to permanent positions in this class shall serve a probationary period of twelve (12) months (Civil Service Rule 4.2.5).